

REMARKS

In response to the non-final office action of October 19, 2006, applicants ask that all claims be allowed in view of the amendment to the claims and the following remarks.

Claims 1-35 are pending, with claims 1, 10, 17 and 27 being independent. Claims 6, 13, 15, 22, 27, and 32 have been amended. No new matter has been introduced.

Applicants wish to thank the Examiner for indicating that claims 1-26 are allowed. Claims 6, 13, 15, and 22 have been amended to correct minor informalities. Applicants submit that the amendments to 6, 13, 15, and 22 do not impact the allowability of those claims.

Claims 27-35 were rejected under 35 U.S.C. § 101 as being directed to non-statutory subject matter and claim 32 was additionally rejected under 35 U.S.C. § 112 as being indefinite. In response, applicants have amended claim 27 to recite "modifying the playback data block by inserting or removing a number of samples that is based on the determined number of samples" and have amended claim 32 to recite "modifying the playback data block by inserting or removing the number of samples." The Office Action indicates that adding the limitation of "modifying the playback data block by inserting or removing a number of samples that is based on the determined number of samples" to claim 27 would be sufficient to overcome these rejections. See Office Action of October 19, 2006 at page 2-3. Therefore, based on the amendments to claims 27 and 32, applicants respectfully request reconsideration and withdrawal of these rejections.

Applicants submit that all claims are in condition for allowance and request allowance.

In addition, applicants respectfully request an initialed copy of the PTO Form 1449 submitted with the Information Disclosure Statement filed on March 10, 2003. Applicants have attached a copy of the PTO Form 1449 for the Examiner's convenience.

It is believed that all of the pending issues have been addressed. However, the absence of a reply to a specific rejection, issue or comment does not signify agreement with or concession of that rejection, issue or comment. In addition, because the arguments made above may not be exhaustive, there may be reasons for patentability of any or all pending claims (or other claims) that have not been expressed. Finally, nothing in this reply should be construed as

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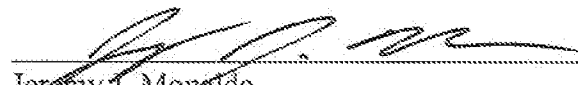
an intent to concede any issue with regard to any claim, except as specifically stated in this reply, and the amendment of any claim does not necessarily signify concession of unpatentability of the claim prior to its amendment.

Please apply any charges or credits to deposit account 06-1050.

Respectfully submitted,

Date: _____

1/16/07



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